

Hall of Records
Commission

REQUEST FOR RECORDS RETENTION SCHEDULE
To Submitted to the Records Management Division
Hall of Records Commission

SCHEDULE
NO. **C-109**
PAGE
NO. **1.**

1. Requesting Agency

WICOMICO COUNTY

2. Division or Bureau of Requesting Agency

TREASURER

3. Authorization Requested (Check only one of the squares below).

☐ **A** Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.

☒ **B** Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.

☐ **C** Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

4.
Item
No.

5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation of Hall of Records and Board of Public Works.

1. BOND LEDGER

Size: 12" x 16" x 2"

Dates: 1939 - -

Quantity: 11 volumes

File Arrangement: By series and bond number

Audit: Annual outside audit and State audit

The Bond Ledger shows the series, bond number, the face value, dates of issue and interest due, the dates of payment of interest, and the date of retirement.

RECOMMENDATION: RETAIN PERMANENTLY.

2. CASH DISBURSEMENTS JOURNAL

Size: 14" x 18" x 1"

Dates: 1894-1902, 1914-1924, 1936 - -

Quantity: 6 volumes

File Arrangement: Chronological

Audit: Annual outside audit and State audit

Daily entries are made in the Cash Disbursements Journal showing the date, the name of the payee, the voucher and check number, and in case of payments to the State the source of taxation from which the payment is made, and the tax classification--regular, State, motor vehicle, tax sale, and special. The journal is the basis for preparing the expenditures section of the Treasurer's Monthly Report to the Board of County Commissioners which is posted to the General

7. Agency, Division or Bureau Representative **COUNTY COMMISSIONERS OF WICOMICO COUNTY**

[Signature]
Signature

President

December 3, 1957

Title

Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

12/5/57
Date

[Signature]
Archivist

Date

Secretary

APPROVED
HALL OF RECORDS COMMISSION

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

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4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
	<p>Ledger in the Commissioner's Office.</p> <p>RECOMMENDATION: RETAIN PERMANENTLY.</p> <p>3. <u>CASH RECEIPTS JOURNAL</u></p> <p>Size: 14" x 18" x 3" Dates: 1899 - - Quantity: 5 volumes File Arrangement: Chronological Audit: Annual outside audit and State audit</p> <p>The Cash Receipts Journal is posted daily and shows the date, the amount deposited and the bank of deposit, the tax account (County or State), the levy year, and the source of special receipts--permits, motor vehicles, dog tags, and special assessment. The cash receipts statistics in the Monthly Report of the Treasurer to the Board of County Commissioners are derived from the totals taken from the Cash Receipts Journal. This report is later posted to the General Ledger in the office of the Board of County Commissioners.</p> <p>RECOMMENDATION: RETAIN PERMANENTLY.</p> <p>4. <u>TAX COLLECTION REGISTER</u></p> <p>Size: 18" x 14" x 1" Dates: 1955 - - Quantity: 1 volume File Arrangement: Chronological Audit: Annual outside audit and State audit</p> <p>The Register is a daily record of tax collections by categories showing the levy year, the daily total, net receipts and discounts, and the County and State share of taxes and interest for real, personal, and corporation taxes.</p> <p>RECOMMENDATION: RETAIN PERMANENTLY.</p> <p>5. <u>TAX SALE LEDGER</u></p> <p>Size: 14" x 20" x 3" Dates: 1943 - - Quantity: 2 volumes File Arrangement: Chronological Audit: Annual outside audit and State audit Thumb index - by district</p> <p>This ledger is a record of sales of county property by the Treasurer to defray taxes in arrears, showing the name of the owner, the purchaser, the date of the sale, the County and State tax share, the</p>	<p>APPROVED HALL OF RECORDS COMMISSION</p>

REQUEST FOR RECORDS RETENTION SCHEDULE
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3.

4. m	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
	<p>total amount paid, the date of redemption, if redeemed, with the County and State tax share and the total amount of the redemption. The date of the deed transfer is recorded in cases in which the property passes to the purchaser without being redeemed by the owner.</p> <p>RECOMMENDATION: RETAIN PERMANENTLY.</p>	APPROVED HALL OF RECORDS COMMISSION
6.	<p><u>UNPAID TAX JOURNAL</u></p> <p>Size: 12" x 18" x 1" Dates: 1950 - - Quantity: 1 volume File Arrangement: Chronological Audit: Annual outside audit and State audit</p> <p>This is a record of unpaid County and State taxes by totals and by levy year, showing the real, personal, and corporation taxes and the County and State shares, with the amount of the collections shown, if collected. The Treasurer is charged with the amount of the levy for each year until officially released by action of the Board of County Commissioners. When taxes are uncollectible the Board allows to the Treasurer the amount of the insolvencies. This record is an aid in determining the amounts to be allowed. The statute of limitations for collection of taxes is four years, and in some instances may be extended for two additional years (Art. 81, Sec. 210, Maryland Annotated Code, 1951 Edition).</p> <p>RECOMMENDATION: RETAIN PERMANENTLY.</p>	
7.	<p><u>TREASURER'S QUARTERLY STATEMENT</u></p> <p>Size: 12" x 18" x 3" Dates: 1895-1909 Quantity: 3 volumes File Arrangement: Chronological Annual Accumulation: Discontinued</p> <p>The Statement shows receipts and disbursements on a quarterly basis, by accounts. This record is recommended for preservation because it partially covers a period, 1902-1919, missing in the Cash Disbursement Journals (Item 2), which are retained permanently.</p> <p>RECOMMENDATION: RETAIN PERMANENTLY.</p>	